



BILL HASLAM
GOVERNOR

STATE OF TENNESSEE
DEPARTMENT OF EDUCATION
6TH FLOOR, ANDREW JOHNSON TOWER
710 JAMES ROBERTSON PARKWAY
NASHVILLE, TN 37243-0380

KEVIN HUFFMAN
COMMISSIONER

**STATE SPECIAL EDUCATION
EXPENDITURE REPORT
FOR
SPECIAL EDUCATION SERVICES**

Tennessee Code Annotated §49-10-302
Public Law 94-142, as amended
Public Law 99-105 – 17, as amended
Public Law 108-446

TO BE COMPLETED BY THE LOCAL SCHOOL SYSTEM:

FINANCIAL EXPENDITURES		July 1, 2011– June 30, 2012	
School System:	_____		
Director of Schools:	_____		
	Signature	Date	
E-mail Address	_____		
Name of Program Contact Person:	_____		
E-mail Address	_____		
Address:	_____	Telephone No.	_____
	_____	Fax No.	_____
System's Total Net Enrollment for 2011-2012:	_____		

DUE: August 1, 2012

Please mail the original to Kathi Rowe and a copy to your IDEA Fiscal Management Consultant.

Due: August 1, 2012

**ANNUAL FINANCIAL REPORT
FINANCIAL EXPENDITURES
2011-2012**

The purpose of this table is to provide documentation for maintenance of effort. Maintenance of effort of State and local expenditures is required in order for the LEA to receive federal special education funds under 34 CFR 300.203 *Maintenance of Effort*. Please remember that the only exceptions in reduction to the previous year's expenditures are listed at 34 CFR 300.204 *Exceptions to Maintenance of Effort*.

IF your LEA is using money for *Early Intervening Services* an adjustment to local fiscal efforts may be taken as outlined at 34 CFR 300. 205 *Adjustment to local fiscal efforts in certain fiscal years* and at Appendix D to Part 300 – *Maintenance of Effort and Early Intervening Services*.

Except for the 71200 and 72220 series the annual financial report does not itemize special education expenditures. Therefore, this report will document Special Education expenditures in additional series: Alternative Instruction Program (71150), Program Health Services (72120), Other Student Support (72130), Alternative Instruction Program (72215), School Administration (72410), and Transportation (72710). The information provided by this report will be used by the Division of Special Education during audits by the State Comptroller's Office.

The final LEA Board approved expenditures for General Purpose must be listed in the forms provided. The expenditures for the General Purpose Fund must correspond with the Annual Financial Report (EDGAR 80.20).

Deadline for submission of Financial Information, is August 1, 2012. This report can be submitted from June 15 through August 1, 2012. **If an extension beyond the August 1 deadline is required, please notify Kathi Rowe.**

SCHOOL SYSTEM: _____

FINANCIAL EXPENDITURES

Actual Expenditures for 2011-2012

Education for Children with Disabilities

ACCOUNT NO.	EXPENDITURES	GENERAL PURPOSE FUND
	INSTRUCTION (71000) ALTERNATIVE INSTRUCTION PROGRAM (71150)	
71150 116	Teachers	
71150 117	Career Ladder Program	
71150 127	Career Ladder Extended Contracts	
71150 128	Homebound Teachers	
71150 162	Clerical Personnel	
71150 163	Educational Assistants	
71150 189	Other Salaries & Wages	
71150 195	Certified Substitute Teachers	
71150 198	Non-Certified Certified Substitute Teachers	
71150 201	Social Security	
71150 204	State Retirement	
71150 206	Life Insurance	
71150 207	Medical Insurance	
71150 208	Dental Insurance	
71150 210	Unemployment Compensation	
71150 212	Employer Medicare	
71150 299	Other Fringe Benefits	
71150 311	Contracts with Other School Systems	
71150 330	Operating Lease Payments	
71150 336	Maintenance And Repair Services - Equipment	
71150 356	Tuition	
71150 369	Contracts for Substitute Teachers - Certified	
71150 370	Contracts for Substitute Teachers - Non-Certified	
71150 399	Other Contracted Services	
71150 429	Instructional Supplies & Materials	
71150 449	Textbooks	
71150 499	Other Supplies & Materials	
71150 535	Fee Waivers	
71150 599	Other Charges (Specify)	
71150 790	Other Equipment	
71150	Total Expenditures - Alternative Instruction Program	0.00

SCHOOL SYSTEM: _____

FINANCIAL EXPENDITURES

Actual Expenditures for 2011-2012

Education for Children with Disabilities

ACCOUNT NO.	EXPENDITURES	GENERAL PURPOSE FUND
	INSTRUCTION (71000) SPECIAL EDUCATION PROGRAM (71200)	
71200 116	Teachers	
71200 117	Career Ladder Program	
71200 127	Career Ladder Extended Contracts	
71200 128	Homebound Teachers	
71200 162	Clerical Personnel	
71200 163	Educational Assistants	
71200 171	Speech Pathologist	
71200 189	Other Salaries & Wages	
71200 195	Certified Substitute Teachers	
71200 198	Non-Certified Substitute Teachers	
71200 201	Social Security	
71200 204	State Retirement	
71200 206	Life Insurance	
71200 207	Medical Insurance	
71200 208	Dental Insurance	
71200 210	Unemployment Compensation	
71200 212	Employer Medicare	
71200 299	Other Fringe Benefits	
71200 310	Contracts With Other Public Agencies	
71200 311	Contracts With Other School Systems	
71200 312	Contracts With Private Agencies	
71200 322	Evaluation & Testing	
71200 330	Operating Lease Payments	
71200 336	Maintenance And Repair Services-Equipment	
71200 356	Tuition	
71200 369	Contracts for Substitute Teachers - Certified	
71200 370	Contracts for Substitute Teachers - Non-Certified	
71200 399	Other Contracted Services	
71200 429	Instructional Supplies & Materials	
71200 449	Textbooks	
71200 499	Other Supplies & Materials	
71200 535	Fee Waivers	
71200 599	Other Charges (Specify)	
71200 725	Special Education Equipment	
71200	Total Expenditures for SPED Instruction	0.00

FINANCIAL EXPENDITURES**Actual Expenditures for 2011-2012****Education for Children with Disabilities**

ACCOUNT NO.	EXPENDITURES	GENERAL PURPOSE FUND
	SUPPORT SERVICES (72000)	
	STUDENTS (72100)	
	HEALTH SERVICES (72120)	
72120 131	Medical Personnel	
72120 189	Other Salaries & Wages	
72120 201	Social Security	
72120 204	State Retirement	
72120 206	Life Insurance	
72120 207	Medical Insurance	
72120 208	Dental Insurance	
72120 210	Unemployment Compensation	
72120 212	Employer Medicare	
72120 299	Other Fringe Benefits	
72120 307	Communication	
72120 330	Operating Lease Payments	
72120 336	Maintenance & Repair Services - Equipment	
72120 348	Postal Charges	
72120 355	Travel	
72120 399	Other Contracted Services	
72120 413	Drugs & Medical Supplies	
72120 499	Other Supplies & Materials	
72120 524	In-Service/Staff Development	
72120 599	Other Charges (Specify)	
72120 735	Health Equipment	
72120	TOTAL EXPENDITURES for HEALTH SERVICES	0.00

FINANCIAL EXPENDITURES**Actual Expenditures for 2011-2012****Education for Children with Disabilities**

ACCOUNT NO.	EXPENDITURES	GENERAL PURPOSE FUND
	SUPPORT SERVICES (72000)	
	STUDENTS (72100)	
	OTHER STUDENT SUPPORT (72130)	
72130 117	Career Ladder Program	
72130 123	Guidance Personnel	
72130 124	Psychological Personnel	
72130 127	Career Ladder - Extended Contracts	
72130 130	Social Workers	
72130 135	Assessment Personnel	
72130 161	Secretary(s)	
72130 162	Clerical Personnel	
72130 164	Attendants	
72130 170	School Resource Officer	
72130 189	Other Salaries & Wages	
72130 201	Social Security	
72130 204	State Retirement	
72130 206	Life Insurance	
72130 207	Medical Insurance	
72130 208	Dental Insurance	
72130 210	Unemployment Compensation	
72130 212	Employer Medicare	
72130 299	Other Fringe Benefits	
72130 307	Communication	
72130 309	Contracts with Government Agencies	
72130 311	Contracts with Other School Systems	
72130 322	Evaluation & Testing	
72130 330	Operating Lease Payments	
72130 336	Maintenance & Repair Services -Equipment	
72130 348	Postal Charges	
72130 355	Travel	
72130 399	Other Contracted Services	
72130 499	Other Supplies & Materials	
72130 524	In-Service/Staff Development	
72130 599	Other Charges (Specify)	
72130 790	Other Equipment	
72130	TOTAL EXPENDITURES for OTHER STUDENT SUPPORT	0.00

FINANCIAL EXPENDITURES**Actual Expenditures for 2011-2012****Education for Children with Disabilities**

ACCOUNT NO.	EXPENDITURES	GENERAL PURPOSE FUND
	SUPPORT SERVICES (72000) INSTRUCTIONAL STAFF(72220) ALTERNATIVE INSTRUCTION PROGRAM (72215)	
72215 105	Supervisor/Director	
72215 117	Career Ladder Program	
72215 123	Guidance Personnel	
72215 127	Career Ladder - Extended Contracts	
72215 129	Librarian (s)	
72215 138	Instructional Computer Personnel	
72215 161	Secretary (s)	
72215 162	Clerical Personnel	
72215 163	Education Assistants	
72215 189	Other Salaries & Wages	
72215 196	In-Service Training	
72215 201	Social Security	
72215 204	State Retirement	
72215 206	Life Insurance	
72215 207	Medical Insurance	
72215 208	Dental Insurance	
72215 210	Unemployment Compensation	
72215 212	Employer Medicare	
72215 299	Other Fringe Benefits	
72215 307	Communication	
72215 330	Operating Lease Payment	
72215 336	Maintenance & Repair Services-Equipment	
72215 348	Postal Charges	
72215 355	Travel	
72215 399	Other Contracted Services	
72215 432	Library Books/Media	
72215 499	Other Supplies & Materials	
72215 524	In-Service/Staff Development	
72215 599	Other Charges (Specify)	
72215 790	Other Equipment	
72215	Total Expenditures for Alternative Instruction Program	0.00

FINANCIAL EXPENDITURES

Actual Expenditures for 2011-2012
Education for Children with Disabilities

ACCOUNT NO.	EXPENDITURES	GENERAL PURPOSE FUND
	SUPPORT SERVICES (72000)	
	INSTRUCTIONAL STAFF (72200)	
	SPECIAL EDUCATION PROGRAM STAFF (72220)	
72220 105	Supervisor/Director	
72220 117	Career Ladder Program	
72220 124	Psychological Personnel	
72220 127	Career Ladder-Extended Contracts	
72220 135	Assessment Personnel	
72220 161	Secretary(s)	
72220 162	Clerical Personnel	
72220 171	Speech Pathologist	
72220 189	Other Salaries & Wages	
72220 196	In-service Training	
72220 201	Social Security	
72220 204	State Retirement	
72220 206	Life Insurance	
72220 207	Medical Insurance	
72220 208	Dental Insurance	
72220 210	Unemployment Compensation	
72220 212	Employer Medicare	
72220 299	Other Fringe Benefits	
72220 307	Communication	
72220 308	Consultants	
72220 330	Operating Lease Payments	
72220 336	Maintenance & Repair Services - Equipment	
72220 348	Postal Charges	
72220 355	Travel	
72220 399	Other Contracted Services	
72220 499	Other Supplies & Materials	
72220 524	In-service/Staff Development	
72220 599	Other Charges (Specify)	
72220 790	Other Equipment	
72220	TOTAL EXPENDITURES for SPECIAL EDUCATION PROGRAM STAFF	0.00

FINANCIAL EXPENDITURES**Actual Expenditures for 2011-2012****Education for Children with Disabilities**

ACCOUNT NO.	SUPPORT SERVICES (72000)	GENERAL PURPOSE FUND
	SCHOOL ADMINISTRATION (72400)	
	OFFICE OF THE PRINCIPAL (72410)	
72410 104	Principal(s)	
72410 117	Career Ladder Program	
72410 119	Accountants/ Bookkeepers	
72410 127	Career Ladder Extended Contracts	
72410 139	Assistant Principal(s)	
72410 161	Secretary(s)	
72410 162	Clerical Personnel	
72410 189	Other Salaries & Wages	
72410 196	In-service Training	
72410 201	Social Security	
72410 204	State Retirement	
72410 206	Life Insurance	
72410 207	Medical Insurance	
72410 208	Dental Insurance	
72410 210	Unemployment Compensation	
72410 212	Employer Medicare	
72410 299	Other Fringe Benefits	
72410 307	Communication	
72410 317	Data Processing Services	
72410 320	Dues & Memberships	
72410 330	Operating Lease Payment	
72410 336	Maintenance & Repair Services - Equip	
72410 348	Postal Charges	
72410 355	Travel	
72410 399	Other Contracted Services	
72410 411	Data Processing Supplies	
72410 435	Office Supplies	
72410 499	Other Supplies & Materials	
72410 524	In-service/Staff Development	
72410 599	Other Charges	
72410 701	Administration Equipment	
72410	TOTAL EXPENDITURES for OFFICE OF PRINCIPAL	0.00

FINANCIAL EXPENDITURES

Actual Expenditures for 2011-2012

Education for Children with Disabilities

ACCOUNT NO.	EXPENDITURES	GENERAL PURPOSE FUND
	SUPPORT SERVICES (72000)	
	TRANSPORTATION (72710)	
72710 105	Supervisor/Director	
72710 142	Mechanic(s)	
72710 146	Bus Drivers	
72710 162	Clerical Personnel	
72710 189	Other Salaries & Wages	
72710 196	In-service Training	
72710 201	Social Security	
72710 204	State Retirement	
72710 206	Life Insurance	
72710 207	Medical Insurance	
72710 208	Dental Insurance	
72710 210	Unemployment Compensation	
72710 212	Employer Medicare	
72710 299	Other Fringe Benefits	
72710 307	Communication	
72710 311	Contracts with other School Systems	
72710 312	Contracts with Private Agencies	
72710 313	Contracts with Parents	
72710 314	Contracts with Public Carriers	
72710 315	Contracts with Vehicle Owners	
72710 329	Laundry Service	
72710 330	Operating Lease Payments	
72710 338	Maintenance & Repair Service-Vehicles	
72710 340	Medical & Dental Services	
72710 348	Postal Charges	
72710 351	Rentals	
72710 355	Travel	
72710 399	Other Contracted Services	
72710 412	Diesel Fuel	
72710 418	Equipment & Machinery Parts	
72710 424	Garage Supplies	
72710 425	Gasoline	
72710 433	Lubricants	
72710 450	Tires & Tubes	
72710 453	Vehicle Parts	
72710 499	Other Supplies & Materials	
72710 511	Vehicle & Equipment Insurance	
72710 524	In-service/Staff Development	
72710 599	Other Charges (Specify)	
72710 701	Administration Equipment	
72710 729	Transportation Equipment	
72710	TOTAL EXPENDITURES for TRANSPORTATION	0.00

FINANCIAL EXPENDITURES**Actual Expenditures for 2011-2012****Education for Children with Disabilities**

ACCOUNT SERIES	EXPENDITURES	GENERAL PURPOSE FUND
71150	Alternative Instruction Program	
71200	Special Education Instruction	
72120	Health Services	
72130	Other Student Support	
72215	Alternative Instruction Program	
72220	Special Education Program Staff	
72410	Office of Principal	
72710	Transportation	
TOTAL EXPENDITURES FOR SPECIAL EDUCATION		0.00